SCHEDULE OF TAX RATES PER GALLON

(Effective July 1, 2003)* (Fuel Tax rates in cents per gallon)

	STATE TAX	COUNTY FUEL TAX	TOTAL TAX
GASOLINE:			
City & County of Honolulu	16.0	16.5	32.5
County of Maui	16.0	18.0	34.0
County of Hawaii	16.0	8.8	24.8
County of Kauai	16.0	13.0	29.0
DIESEL OIL (NON-HIGHWAY):			
All Counties	1.0	-	1.0
DIESEL OIL (HIGHWAY USE):			
City & County of Honolulu	16.0	16.5	32.5
County of Maui	16.0	13.0	29.0
County of Hawaii	16.0	8.8	24.8
County of Kauai	16.0	13.0	29.0
LIQ. PET. GAS (OFF HWY.)			
All Counties	1.0	-	1.0
LIQ. PET. GAS (HWY. USE):			
City & County of Honolulu	5.3	5.4	10.7
County of Maui	5.3	4.3	9.6
County of Hawaii	5.3	2.9	8.2
County of Kauai	5.3	4.3	9.6
AVIATION FUEL:			
All Counties	1.0	-	1.0
ENVIRONMENTAL RESPONSE TAX (per barrel)			
All Counties	5.0	-	5.0
ALTERNATE FUELS (total state & county tax)	Ethanol*	Methanol*	Biodiesel*
City & County of Honolulu	9.4	7.2	16.3
County of Maui	8.4	6.4	14.5
County of Hawaii	7.2	5.5	12.4
County of Kauai	8.4	6.4	14.5

AGRICULTURAL USE REFUNDS (GASOLINE)

		STATE	COUNTY	TOTAL
	GALLONS	TAX	FUEL TAX	TAX
City & County of Honolulu	547,618.77	83,075.88	90,357.10	173,432.98
County of Maui	160,930.33	24,465.63	22,551.31	47,016.94
County of Hawaii	77,097.89	11,826.01	6,784.62	18,610.63
County of Kauai	125,559.58	19,884.78	16,001.33	35,886.11
TOTAL	911,206.57	139,252.30	135,694.36	274,946.66

Tax Research & Planning Calendar Year Summary January 28, 2004